



COUNTY OF MAUI  
DEPARTMENT OF FINANCE  
**REAL PROPERTY ASSESSMENT DIVISION**

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# INFORMATION ON CLASSIFICATION For Fiscal Year 2023-2024



# ORDINANCE 5159

On January 1, 2022, Ordinance 5159 took effect which rescinded MCC 3.48.305C. Starting this year all real property must be classified upon its highest and best use.



# Classifications

- Owner-Occupied
- Non-owner occupied
- Apartment
- Hotel and resort
- Timeshare
- TVR-STRH
- Agricultural
- Conservation
- Commercial
- Industrial
- Commercialized Residential
- Long-term rental



# OWNER-OCCUPIED CLASS

Real property that is used as the owner's principal residence and has been granted a home exemption must be classified as "owner occupied" without regard to its highest and best use



# NON-OWNER-OCCUPIED CLASS

**Real property improved with a dwelling  
that would not be classified any of the  
other classes**



# APARTMENT CLASS

**Multi-dwelling-unit improvement  
containing five or more dwellings that  
would not be classified as TVR-STRH**



# COMMERCIALIZED RESIDENTIAL CLASS

**Real property that has been granted a bed and breakfast home permit, a short-term rental home permit, or operated as a transient vacation rental**



# TIME SHARE CLASS

**Real property that is subject to a time share plan as defined in section 514E-1, Hawaii Revised Statutes**





## TVR-STRH CLASS

**Lodging or dwelling units occupied by transient tenants for periods of less than six consecutive months**



# TVR-STRH CLASS

- Dwelling units in the hotel district must be classified as TVR-STRH
- Dwelling units located in the apartment district must be classified as TVR-STRH if transient vacation rentals are permitted



# HOTEL AND RESORT CLASS

**Properties occupied by transient tenants for periods of less than six consecutive months, have eight or more lodging or dwelling units, and employ more than twenty full-time persons**



# TIME SHARE CLASS

**Real property that is subject to a time share plan as defined in section 514E-1, Hawaii Revised Statutes**



# LONG-TERM RENTAL CLASS

Dwelling units occupied by long-term tenants for periods of twelve consecutive months or more to the same tenant and have been granted a long-term rental exemption